



# COUNTY OF LOS ANGELES

## DEPARTMENT OF PUBLIC WORKS

*"To Enrich Lives Through Effective and Caring Service"*

DEAN D. EFSTATHIOU, Acting Director

900 SOUTH FREMONT AVENUE  
ALHAMBRA, CALIFORNIA 91803-1331  
Telephone: (626) 458-5100  
<http://dpw.lacounty.gov>

ADDRESS ALL CORRESPONDENCE TO:  
P.O. BOX 1460  
ALHAMBRA, CALIFORNIA 91802-1460

October 7, 2008

IN REPLY PLEASE  
REFER TO FILE: **WW-2**

The Honorable Board of Supervisors  
County of Los Angeles  
383 Kenneth Hahn Hall of Administration  
500 West Temple Street  
Los Angeles, CA 90012

Dear Supervisors:

**LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY  
ANNEXATION 40-127 (4-191), LAFCO DESIGNATION 2006-33  
NEGOTIATED TAX EXCHANGE RESOLUTION  
(SUPERVISORIAL DISTRICT 5)  
(3 VOTES)**

**SUBJECT**

This action is to adopt the Negotiated Tax Exchange Joint Resolution associated with the annexation of territory into Los Angeles County Waterworks District No. 40, Antelope Valley.

**IT IS RECOMMENDED THAT YOUR BOARD ACTING AS THE GOVERNING  
BODY OF THE LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40,  
ANTELOPE VALLEY:**

1. Find that the adoption of the Negotiated Tax Exchange Resolution for Annexation 40-127 (4-191) and the resulting share of the ad valorem tax is for the purpose of meeting the operation, maintenance, and capital project expenses of Los Angeles County Waterworks District No. 40, Antelope Valley, and therefore is exempt from the California Environmental Quality Act.
2. Adopt the Joint Resolution approving and accepting the negotiated exchange of property tax revenue resulting from Annexation 40-127 (4-191), Local Agency Formation Commission Designation 2006-33 to Los Angeles County Waterworks District No. 40, Antelope Valley.

### **PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION**

Annexation 40-127 (4-191) to Waterworks District No. 40, Antelope Valley (District), includes approximately 20.98 acres of vacant land in the City of Lancaster. This area is proposed for the construction of 88 single-family residences to be served by the District upon annexation of this territory to the District.

The governing bodies of the respective taxing entities have adopted the Joint Resolution based on the negotiated exchange of property tax revenue related to the proposed annexation to the District. In order for the Local Agency Formation Commission (LAFCO) of Los Angeles County to proceed with the required hearings on the proposed annexation, your Board, as the governing body of the County, acting on behalf of the County of Los Angeles Public Library, Consolidated Fire Protection District of Los Angeles County, and the District, must also adopt the attached Joint Resolution. The Joint Resolution will transfer a portion of the annual property tax increment attributable to the proposed annexation area from the County and other taxing entities to the District. Each of the affected agencies' share of the annual property tax increment will be adjusted accordingly.

### **Implementation of Strategic Plan Goals**

The Countywide Strategic Plan directs the provision of Organizational Effectiveness (Goal 3), Fiscal Responsibility (Goal 4), and Community Services (Goal 6) by collecting the applicable tax revenue to provide effective and efficient delivery of water to future customers within the annexed area.

### **FISCAL IMPACT/FINANCING**

The property owner requesting the proposed annexation will pay all required fees associated with this action.

The Joint Resolution will transfer to the District a portion of the annual property tax increment from each of the affected County taxing entities, which include the County General Fund, the County of Los Angeles Public Library, and the Consolidated Fire Protection District of Los Angeles County; together with the Lancaster Cemetery District, Antelope Valley Mosquito and Vector Control District, Antelope Valley Resource Conservation District, the City of Lancaster, and the Antelope Valley-East Kern Water Agency. The property tax transfers will become effective Fiscal Year 2009-10.

### **FACTS AND PROVISIONS/LEGAL REQUIREMENTS**

Section 99 of the Revenue and Taxation Code requires that prior to the effective date of any jurisdictional change, the governing bodies of all agencies whose service areas or service responsibilities will be altered by such change must negotiate a reallocation of property tax revenue between the affected agencies and approve and accept such reallocation by resolution.

The Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito and Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency have adopted the Joint Resolution approving and accepting the negotiated exchange of property tax revenue resulting from the proposed annexation.

Adoption of the Joint Resolution by your Board will allow LAFCO to schedule the required public hearing to consider testimony on the proposed annexation. LAFCO will subsequently take action to approve, approve with changes, or disapprove the proposal. The Joint Resolution has also been approved as to form by County Counsel.

### **ENVIRONMENTAL DOCUMENTATION**

This action and proposed Joint Resolution is to fund operation and maintenance expenses and capital projects within the existing service area of the District and are, therefore, exempt from the California Environmental Quality Act pursuant to Section 21080(b)(8) of the Public Resources Code and Section 15273(a) of the California Environmental Quality Act Guidelines.

### **IMPACT ON CURRENT SERVICES (OR PROJECTS)**

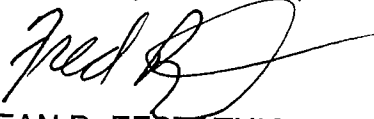
This action will allow the District to provide water service to the annexed area and will not have any negative impact on existing services or planned projects.

The Honorable Board of Supervisors  
October 7, 2008  
Page 4

**CONCLUSION**

Please return one adopted copy of this letter and one signed original of the Joint Resolution to LAFCO; one adopted copy of this letter and one copy of the Joint Resolution to the Department of Public Works, Waterworks Division; and one adopted copy of this letter and one signed original of the Joint Resolution to the County Assessor.

Respectfully submitted,



*Fn* DEAN D. EFSTATHIOU  
Acting Director of Public Works

DDE:AA:dv

Attachment

c: Assessor  
Chief Executive Office (Lari Sheehan)  
County Counsel

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE  
COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE  
LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE  
ANTELOPE VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT,  
THE BOARD OF DIRECTORS OF THE  
ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT,  
THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF  
DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY  
APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY  
TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED  
AS ANNEXATION 40-127 (4-191), LOCAL AGENCY FORMATION COMMISSION  
DESIGNATION 2006-33, TO LOS ANGELES COUNTY  
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district, and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Public Library; and Consolidated Fire Protection District of Los Angeles County; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito and Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-127 (4-191) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Public Library; Consolidated Fire Protection District of Los Angeles County, Antelope Valley Mosquito and Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-127 (4-191) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2009, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-127 (4-191) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-127 (4-191).
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

The foregoing Resolution was adopted on the 7<sup>th</sup> day of OCTOBER, 2008, by the Board of Supervisors of the County of Los Angeles as the governing body of the Los Angeles County Waterworks District No. 40, Antelope Valley.



SACHI A. HAMAI  
Executive Officer of the  
Board of Supervisors of the  
County of Los Angeles

By   
Deputy

APPROVED AS TO FORM:

RAYMOND G. FORTNER, JR.  
County Counsel

By   
Deputy

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE  
COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE  
LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE  
ANTELOPE VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT,  
THE BOARD OF DIRECTORS OF THE  
ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT,  
THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF  
DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY  
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WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Public Library; and Consolidated Fire Protection District of Los Angeles County; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito and Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-127 (4-191) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:



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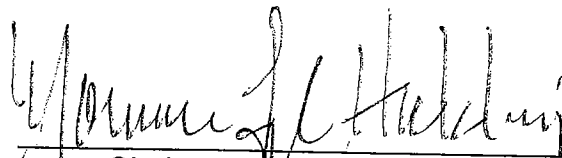
PASSED, APPROVED, AND ADOPTED this 26<sup>TH</sup> day of MARCH, 2007, by the following vote:

AYES: 3

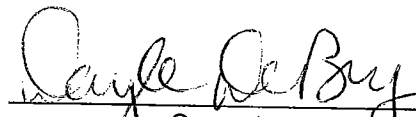
NOES: —

ABSENT: —

ABSTAIN: —

  
\_\_\_\_\_  
Chairperson, Board of Directors  
Lancaster Cemetery District

ATTEST:

  
\_\_\_\_\_  
Secretary  
for Barbara Little

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE  
COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE  
LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE  
ANTELOPE VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT,  
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WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Public Library; and Consolidated Fire Protection District of Los Angeles County; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito and Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-127 (4-191) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

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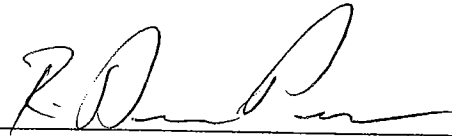
PASSED, APPROVED, AND ADOPTED this 27 day of November, 2007, by the following vote:

AYES: 5

NOES: 0

ABSENT: 0

ABSTAIN: 0



Chairperson, Board of Trustees  
Antelope Valley Mosquito  
& Vector Control

ATTEST:

  
Secretary

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE  
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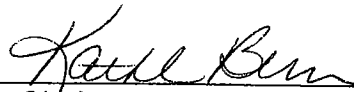
PASSED, APPROVED, AND ADOPTED this 28 day of Nov, 2007, by  
the following vote:

AYES: Jim Dodson, Richard Campbell, Steve Rodrigues

NOES: —

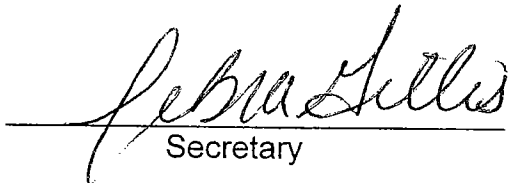
ABSENT: Kathleen Burr and Ruth Michael

ABSTAIN: —



Chairperson, Board of Directors  
Antelope Valley Resource  
Conservation District

ATTEST:

  
Secretary



JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE  
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PASSED, APPROVED, AND ADOPTED this 11th day of December, 2007, by the following vote:

AYES: Council Members: Jeffra, Sileo, Smith, Vice Mayor Visokey, Mayor Hearn

NOES: None

ABSENT: None

ABSTAIN: None



Bishop Henry W. Hearn, Mayor  
City of Lancaster

ATTEST:



City Clerk  
GERI K. BRYAN, CMC

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE  
COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE  
LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE  
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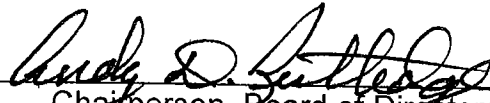
PASSED, APPROVED, AND ADOPTED this 13 day of November, 2007, by the following vote:

AYES: 7

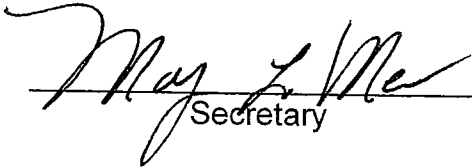
NOES: 0

ABSENT: 0

ABSTAIN: 0

  
\_\_\_\_\_  
Chairperson, Board of Directors  
Antelope Valley-East Kern Water Agency

ATTEST:

  
\_\_\_\_\_  
Secretary

Annexation To:  
 Account No.  
 TRA:  
 Effective Date:  
 Annexation Number:

Waterworks District # 40, Antelope Valley  
 Based on their 2006-07 Tax Sharing Ratios

0.006252077

Acct No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.442691920	44.2692%	0.006252077	0.002767744	-0.002808547	0.439883373
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000116181	0.0116%	0.006252077	0.000000726	0.000000000	0.000116181
3.01 L.A. COUNTY LIBRARY	0.029684283	2.9684%	0.006252077	0.000185588	-0.000185588	0.029498695
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.178521741	17.8522%	0.006252077	0.001116132	-0.001116132	0.177405609
7.31 L A C FIRE-FFW	0.006410165	0.6410%	0.006252077	0.000040077	0.000000000	0.006410165
53.30 LANCASTER CEMETERY DISTRICT	0.001625887	0.1626%	0.006252077	0.00010165	-0.00010165	0.001615722
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002046476	0.2046%	0.006252077	0.00012795	-0.00012795	0.002033681
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000962227	0.0962%	0.006252077	0.00006016	-0.00006016	0.000956211
186.01 CITY-LANCASTER TD #1 RP 6	0.067588245	6.7588%	0.006252077	0.000422567	-0.000422567	0.067165678
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.019505127	1.9505%	0.006252077	0.000121948	-0.000121948	0.019383179
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006252077	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006252077	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001439932	0.1440%	0.006252077	0.000009003	Exempt	0.001439932
400.21 CHILDREN'S INSTIL TUITION FUND	0.002857797	0.2858%	0.006252077	0.000017867	Exempt	0.002857797
529.01 LANCASTER SCHOOL DISTRICT	0.060669275	6.0669%	0.006252077	0.000379309	Exempt	0.060669275
529.06 CO.SCH.SERV.FD.- LANCASTER	0.008977427	0.8977%	0.006252077	0.000056128	Exempt	0.008977427
529.07 DEV CTR HDCPD MINOR LANCASTER	0.000870385	0.0870%	0.006252077	0.000005442	Exempt	0.000870385
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.099382585	9.9383%	0.006252077	0.000621348	Exempt	0.099382585
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000365094	0.0365%	0.006252077	0.000002283	Exempt	0.000365094
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.048689311	4.8689%	0.006252077	0.000304409	Exempt	0.048689311
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.027595942	2.7596%	0.006252077	0.000172532	Exempt	0.027595942

047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000%	0.006252077	0.000000000	0.000000000	0.004683758
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006252077</b>	<b>-0.004683758</b>	<b>1.000000000</b>

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.  
 (2) Must total 100%.  
 (3) Weighted average waterworks district share as verified by Auditor.  
 (4) Must total share reflected in Column (3).  
 (5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.  
 (6) Final share distributions to be reflected in tax transfer resolution.

Annexation To:  
Account No.  
TRA:  
Effective Date:  
Annexation Number:

Waterworks District # 40 - ACO FUND  
51.75  
5878  
July 1, 2009  
40-127(4-191), LAFCO 2006-33

Waterworks District # 40, ACO FUND  
Based on their 2006-07 Tax Sharing Ratios

0.006186312

Acct No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.439883373	43.9883%	0.006186312	0.002721256	-0.002761630	0.437121743
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000116181	0.0116%	0.006186312	0.000000719	0.000000000	0.000116181
3.01 L.A. COUNTY LIBRARY	0.029498695	2.9499%	0.006186312	0.000182488	-0.000182488	0.029316206
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.177405609	17.7406%	0.006186312	0.001097486	-0.001097486	0.176308123
7.31 L A C FIRE-FFW	0.006410165	0.6410%	0.006186312	0.000039855	0.000000000	0.006410165
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.004683758	0.4684%	0.006186312	0.000028975	-0.000028975	0.004654782
53.30 LANCASTER CEMETERY DISTRICT	0.001615722	0.1616%	0.006186312	0.000009995	-0.000009995	0.001605726
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002033681	0.2034%	0.006186312	0.000012581	-0.000012581	0.002021100
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000956211	0.0956%	0.006186312	0.000005915	-0.000005915	0.000950296
225.01 CITY-PALMDALE TD #1	0.067165678	6.7166%	0.006186312	0.000415508	-0.000415508	0.066750170
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.019383179	1.9383%	0.006186312	0.000119910	-0.000119910	0.019263269
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006186312	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006186312	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001439932	0.1440%	0.006186312	0.000008908	Exempt	0.001439932
400.21 CHILDREN'S INSTIL TUITION FUND	0.002857797	0.2858%	0.006186312	0.000017679	Exempt	0.002857797
529.01 LANCASTER SCHOOL DISTRICT	0.060669275	6.0669%	0.006186312	0.000375319	Exempt	0.060669275
529.06 CO.SCH.SERV.FD.- LANCASTER	0.008977427	0.8977%	0.006186312	0.000055537	Exempt	0.008977427
529.07 DEV CTR HDCPD MINOR LANCASTER	0.000870385	0.0870%	0.006186312	0.000005384	Exempt	0.000870385
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.099382585	9.9383%	0.006186312	0.000614812	Exempt	0.099382585
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000365094	0.0365%	0.006186312	0.000002259	Exempt	0.000365094
717.08 ANTELOPE VY.UN.HI-K.P.S.-ELEM	0.048689311	4.8689%	0.006186312	0.000301207	Exempt	0.048689311
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.027595942	2.7596%	0.006186312	0.000170717	Exempt	0.027595942

051.75 Waterworks Dist # 40 ACO FUND

0.000000000 0.0000% 0.006186312 0.000000000 0.000000000 0.004634489

Total

1.000000000 100.0000% 0.006186312 -0.004634489 1.000000000

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.  
(2) Must total 100%.  
(3) Weighted average waterworks district share as verified by Auditor.  
(4) Must total share reflected in Column (3).  
(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.  
(6) Final share distributions to be reflected in tax transfer resolution.